IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 30TH AUGUST 2006 / 8TH BHADRA 1928

OP.No. 8162 of 2002(V)

PETITIONER:

MOHAMMADALI,S/O.HYDROSE,ETTUKATTIL,
EDATHALA,ALUVA.

BY ADV. SRI.R.RAGHUKUMAR (ALUVA)

RESPONDENTS:

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1. THE DISTRICT REGISTRAR (GENERAL)
OFFICE OF THE DISTRICT REGISTRAR,ERNAKULAM,
KOCHI-18

2. THE DEPUTY TAHSILDAR,OFFICE OF THE
SPECIAL TAHSILDAR(REVENUE RECOVERY),ALUVA.

BY GOVERNMENT PLEADER SRI. KHADER KUNJU

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 30/08/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 14562 OF 2002 IN OP 8162 OF 2002

DISMISSED

30.8.2006 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF SALE DEED NO. 3248 OF 1997 EXEUCTED IN FAVOUR OF THE PETITIONER AND JOY DATED 7.10.1997

EXT.P2 TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE RR ACT ISSUED TO THE PETITIONER DATED 14.3.2002

EXT.P3 TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE RR ACT ISSUED TO THE PETITIONER DATED 15.3.2002

EXT.P4 TRUE COPY OF THE JUDGMENT IN OP 35773 OF 2001 DATED 23.11.2001

RESPONDENTS' EXHIBITS:

EXT.R1(a) TRUE COPY OF D.C.B. STATEMENT.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR,J.

O.P.NO. 8162 OF 2002

Dated this the 30th day of August, 2006

JUDGMENT

Petitioner is challenging revenue recovery proceedings for recovery of differential stamp duty demanded on account of alleged under-valuation of sale deed. Petitioner's case is that no adjudication order is issued by the District Registrar prior to recommending revenue recovery proceedings. Since appeal is provided to the District Court against the order of the District Registrar, demanding differential duty, he is bound to pass a proper order after hearing the affected party. O.P. is therefore disposed of with direction to the first respondent to issue notice to the petitioner stating the reasons for adjudication of under-valuation in the document with reference to the Rules, hear the objections of the petitioner and pass fresh adjudication order within a period of two months from the date of production of a copy of this judgment. Petitioner will produce a copy of this judgment before the first respondent for compliance. Revenue recovery proceedings will be kept in abeyance until fresh orders are issued, and thereafter recovery

proceedings will be continued for the amount due under the fresh order. If the petitioner has still any grievance he is free to file appeal and move for stay before the District Court, failing which recovery will be continued under the same RR proceedings for fresh demand raised.

(C.N.RAMACHANDRAN NAIR)
Judge